



BILLING CODE 6717-01-P

DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

Sierra Pacific Power Company

Docket No. AC12-120-000

Notice of Filing

Take notice that on July 13, 2012, Sierra Pacific Power Company d/b/a NV Energy requested an accounting interpretation concerning the proper accounting treatment of an insulator replacement program, i.e., to account for the program as a capital expenditure or maintenance expense.

Any person desiring to intervene or to protest this filing must file in accordance with Rules 211 and 214 of the Commission's Rules of Practice and Procedure (18 CFR 385.211 or 385.214). Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a notice of intervention or motion to intervene, as appropriate. Such notices, motions, or protests must be filed on or before the comment date. On or before the comment date, it is not necessary to serve motions to intervene or protests on persons other than the Applicant.

The Commission encourages electronic submission of protests and interventions in lieu of paper using the "eFiling" link at <http://www.ferc.gov>. Persons unable to file

electronically should submit an original and 14 copies of the protest or intervention to the Federal Energy Regulatory Commission, 888 First Street, NE, Washington, DC 20426.

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Comment Date: September 4, 2012

Dated: August 2, 2012

Kimberly D. Bose,
Secretary.

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